Changanachery had, for example, to appear before the income-tax officer at Kottayam, 12 miles away. It was also not rare that the accounts were not examined on the very same day they were presented. Very often the examination was postponed and, as many times as it was postponed, the merchant had to leave his business and appear before the income-tax officer. All this trouble could be saved if, instead of requiring the merchants to go to the officers, the officers were required to go on circuit to the various trading centres after giving previous intimation to the merchants concerned and then to examine the accounts.

DEWAN'S REPLY: Mr. Pothan Philipose, I cannot discover that you have made out any case bearing on the question of principle affecting the Income Tax Regulation. All that you have said is in regard to the inconvenience or hardship the individual occasionally has to put up with in the ordinary course of the application of the Income Tax Regulation. In this respect I might simply touch upon one or two points. You say that vouchers have always to be produced. That is not strictly so. They have not always to turn to the accounts of large firms if these are duly audited and supported by auditor's certificate. They simply accept the certificate. It is in the case of little merchants who do not maintain proper books that the trouble arises. I do not understand what you mean when you say that trade losses are not adequately allowed for. The whole principle of income tax is that it is a variable quantity. It is based on the actual trading and income tax return of the individual, taking not figures. If a particular individual is not satisfied with the assessment made in accordance with this basis, he is always at liberty to appeal, first of all, to the Dewan Peishkar Collector, then to the Income Tax Commissioner and then, finally he has a right to place his case before the High Court. If you point out any difficulty, in principle, I shall certainly give it my serious consideration in connection with any amendment that may be necessary. But since you only dwell upon particular points of application of the Act, I would point out to you that the remedies are at your disposal, namely, appeal by the parties affected.

13. Disafforestation of lands comprised in the Alapra and Karikattur reserves in the Manimala pakuthi and of the reserve to the south of the Azhutha river.

MR. ANTONY VARGHESE (*Member, Changanachery taluk, Group I*) said that there were many people in Travancore without an inch of ground which they could call their own. About a third of the total area of the State was covered by reserved forests. After eliminating the regions assigned to the Kannan Devan Hills Produce Company and other European companies, the catchment area of the Periyar Project, the cardamom areas in the occupation of the planters from the British Indian districts, the backwaters and rivers, and all regions not fit for human habitation, there remained only about 1700 square miles of land or roughly about 25 cents of land per head

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of population. If for the purpose of calculation the areas which had already passed into the hands of big landowners were also eliminated, the extent of available land will only be about 10 or 12 cents per head of population. The population of the country, on the other hand, was increasing by 16½ per cent every decennium. For the majority of this population, there was no means of subsistence except agriculture. Nor was the Department of Agriculture able by any means to enhance the productivity of the land or the out-put of food products. Travancore still depended upon the supply of rice and paddy from Burma. In 1066 the value of rice and paddy imported into Travancore was 17½ chackrams per annum per head of population, but in 1103, the figure had risen to over Rupees 7. It was therefore highly imperative that more Government lands should be thrown open for cultivation. There were many people in the country eager to take up agriculture, if only sufficient lands were granted to them.

Government were indeed throwing open for registry some swampy lands here and there in the forests. But no cultivator of average or less than average means would find it paying to go and cultivate a swampy land situated in the middle of a forest miles away from his home. What was wanted was to grant lands at the foot of the hills and adjacent to inhabited areas. The income which Government derived from these lands was very little. Of such lands there were many in Central and North Travancore and they were very fertile. Such lands should therefore be thrown open for registry.

There were 2000 acres of land comprised in the Alapra reserve in the Manimala and Kallupara pakuthies and 2800 acres of land in the Karikattur reserve in the Kanjirapally and Ranni pakuthies. These reserves were bounded on all the four sides by inhabited areas. There was another reserve to the south of the Azhutha river which was also near inhabited areas. None of these reserves was in a very mountainous area. Not only that, the soil in these regions was very fertile. All these forests could therefore be disafforested and given for cultivation.

In the assignment of the lands, however, Government should bear one point in mind. They should protect the middle and poor classes, instead of creating a very rich landed class. This could be done in the following manner. All available land should be divided into blocks of 5 acres and 1 acre each respectively. The former should be granted to the middle classes as usual by auction, while the latter should be given to the poor classes on concessional terms, as in the case of the depressed classes, but irrespective of their caste or religion. The middle class and the poorer masses would thus grow up in a spirit of mutual co-operation and they would both contribute to the prosperity of the country.

DEWAN'S REPLY: Mr. Antony Varghese, I think the only points I need touch upon in respect of your representation, other points being covered already by the pronouncement made by me on the subject either in the Assembly or elsewhere, relate to your request to disafforest

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the Alapra and Karikattur Reserves in the Manimala pakuthi. These are long established reserves and abound in teak and blackwood and other valuable trees which are of so much value to the State that it is impossible to have those lands disafforested.

You also wish that the reserves to the south of the Azhutha river be disafforested and thrown open to occupation—you mean apparently Ranni Reserve. This too is an extremely valuable reserve of many years standing and growth—valuable not merely because it supplies the Forest Department with a steady source of income to supplement the general revenues of the State. There is also another reason. This is high country where many streams and rivers take their source and if that area is disafforested and thrown open to cultivation it will mean felling off all timber with the result that the soil will not hold sufficient water to feed the streams. You will have all sorts of cataclysms such as erosions and sudden floods and the usual thing which follows in a country where there is heavy rain and the water cannot be conserved and distributed in a proper way. Therefore it is impossible to throw this area for occupation.

14. Forest Department.

MR. THOMMAN JOSEPH (*Member, Todupuzha taluk*) said that unemployment and poverty were growing in the country along with the growth of population. It was highly necessary therefore that Government should apply themselves to relieving the situation. Industrialisation of the country would not be a right step in this direction. The majority of the people had no money to invest in industries. Nor could Travancore compete successfully with other countries in the quality of her industrial products. As for agriculture, the Agricultural Department had tried in vain to improve the productive capacity of the country. But the people were eager more and more to take to agriculture. As the Dewan said the other day in the Assembly the demand for land was greater than the supply and people not only accepted with eagerness every inch of land granted to them but clamoured for more. It was a pity that in such a country where agriculture had unmistakably proved to be the mainstay of the population, and where the demand for land was steadily on the increase, no less than a third of the total area was reserved as State forests. Government would themselves concede that parts of these reserve lands were once under cultivation and that they were subsequently added on to the reserve forests. If at the back of this action of Government there was only consideration of forest revenue, then Government could easily see that the same lands if cultivated would yield ten times as much revenue. If, on the other hand, Government maintained these forests for reasons of rainfall, it could be seen that the theory of the influence of forests on rainfall had not been finally proved and that there was no consensus of opinion among scientists on this point. At any rate the member did not want that the tops of hills or the extreme highlands should be thrown open for private occupation. His request on the other hand was only in

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